July 21, 2016

FINANCE & MANAGEMENT COMMITTEE REPORT NO. 12

# ALL MEMBERS PRESENT.

CHAIR MILLS PRESENT AS EX-OFFICIO MEMBER.

- 1. RESOLVED, the following items are hereby received and filed:
- a. COMM. 10M-3 (2016)

**ASSEMBLYMAN MICHAEL P. KEARNS**: "Bank Shame Campaign Accountability Report" (Chair's Motion)

b. COMM 12E-20 (2016)

Mills: "Letter to County Executive Regarding Appointment of Executive Director of the Commission on the Status of Women" (Chair's Motion)

c. COMM. 13D-10 (2016)

**DEPARTMENT OF BUDGET & MANAGEMENT**: "Budget Monitoring Report for Period Ending May 2016" (Chair's Motion)

d. COMM. 13D-11 (2016)

**REAL PROPERTY TAX SERVICES**: "2016 Annual Report" (Chair's Motion)

e. COMM. 13M-11 (2016)

**ERIE COUNTY FISCAL STABILITY AUTHORITY**: "Resolution Approving the 2015 ECFSA Annual Financial Audit" (Chair's Motion)

2. COMM. 1D-9 (2016)

# EC REAL PROPERTY TAX SERVICES AS AMENDED

WHEREAS, the Erie County Director of Real Property Tax Services has received applications for corrected tax billings and / or refunds for taxes previously paid in accordance with New York State Real Property Tax Law sections 554 and 556; and

WHEREAS, the Director has investigated the validity of such applications (see attached listing).

NOW, THEREFORE, BE IT

RESOLVED, that petitions numbered 216111 through 216119, inclusive be hereby approved or denied based upon the recommendation of the Director of Real Property Tax Services and be charged back to the applicable towns and/or cities.

FISCAL YEAR 2015 Petition No. 216,111.00

ASSESSOR Refund \$258.20

S-B-L 82.11-1-24 8675 Sunset Dr 143200 CLARENCE

Acct. No. 112 \$0.00 County

Acct. No. 132 \$258.20 Town/SpecialDist/School

<u>Charge To:</u> 143200 CLARENCE \$258.20 Relevy School \$258.20 143201 CLARENCE CENTRAL

RPTL550(2): Failed to apply veterans exemption Refund to be issued to David H. And Phyllis A. Brown

FISCAL YEAR 2016 Petition No. 216,112.00

ASSESSOR Refund \$21.93

S-B-L 82.11-1-24 8675 Sunset Dr 143200 CLARENCE

Acct. No. 112 \$5.56 County

Acct. No. 132 \$16.37

Town/SpecialDist/School

Charge To: 143200 CLARENCE \$16.37

RPTL550(2): Failed to apply veterans exemption Refund to be issued to David H. And Phyllis A. Brown

FISCAL YEAR 2015 Petition No. 216,113.00

ASSESSOR Refund \$919.00

S-B-L 72.11-1-8 4920 Academy St 143200 CLARENCE

Acct. No. 112 \$0.00 County

CENTR	<u>Charge To :</u> .AL		Acct. No. 132 Town/SpecialDist/School 143200 CLARENCE Relevy School		\$919.00 \$919.00	\$919.00 143201 CLARENCE							
		RPTL550(2): Failed to apply enhanced STAR exemption Refund to be issued to James W. Laczkowski											
	FISCAL YEAR		Petition No.		216,114.00								
	S-B-L	17.00-1-1	ASSESSOR Refund 00-1-16.1 7920 Northfield Rd 143200 C			\$466. LARENCE	00						
			Acct. N	Acct. No. 112 Acct. No. 132 Town/SpecialDist/School			County						
CENTR	<u>Charge</u> AL	<u>To :</u>	Relevy S	143200 CLARENCE Relevy School			\$466.00 143201 CLARENCE						
	RPTL550(2): Failed to apply enhanced STAR exemption Refund to be issued to Lee J. Fischer												
	FISCAL YEAR		Petition No.			216,115.00							
	S-B-L	235.20-2	ASSESSOR -2 55	York St	ancel 144401 AN	\$400. NGOLA	00						
	Chargo	То :	Acct. N Acct. N Town/S			\$0.00 \$400.00	County \$400.00						
			Relevy V	/illage	OLA	\$400.00	Village of ANGOLA						

New tax bill to be issued

	FISCAL YEAR		2016		Petition No.	216,116.0	00				
	S-B-L 335.1		ASSESSOR i-1-37 22 Factor		Cancel 143801	\$45. SPRINGVILL					
			Acc	t. No. 112 t. No. 132	Dist/School	\$0.00 \$45.31	County				
	<u>Charge To:</u>		10w		SPRINGVILLE		\$45.31				
SPRING		0(2): Faile	d to apply	y Village exemption	- village owned	\$45.31	Village of				
	FISCAL	YEAR	2016		Petition No.	216,117.0	00				
	S-B-L 335.16		ASSESSOR Cancel 1-38 Factory 143801			\$72.15 1 SPRINGVILLE					
	Charac	T.	Acct. No. 112 Acct. No. 132 Town/SpecialDist/School 143801 SPRINGVILLE			\$0.00 \$72.15	County				
	Charge To:				SPRINGVILLE	4	\$72.15				
SPRING	Relevy Village \$72.15 Village of GVILLE  RPTL550(2): Failed to apply exemption - village owned New tax bill to be issued										
	FISCAL	YEAR	2016		Petition No.	216,118.0	00				
	S-B-L	335.16-1	ASSESSOR Cancel -39 51 Franklin St 143801			\$1,070.56 SPRINGVILLE					
			Acc	t. No. 112 t. No. 132	Dist/School	\$0.00 \$1,070.56	County				
	Charge	<u>To :</u>	100	Town/SpecialDist/School 143801 SPRINGVILLE			\$1,070.56				

Relevy Village \$1,070.56 Village of

**SPRINGVILLE** 

RPTL550(2): Failed to apply exemption - village owned

New tax bill to be issued

FISCAL YEAR 2016 Petition No. 216,119.00

ASSESSOR Cancel \$102.36

S-B-L 335.16-1-40 53 Franklin St 143801 SPRINGVILLE

Acct. No. 112 \$0.00 County

Acct. No. 132 \$102.36 Town/SpecialDist/School

Charge To: 143801 SPRINGVILLE \$102.36

-

Relevy Village \$102.36 Village of SPRINGVILLE

RPTL550(2): Failed to apply exemption - village owned

New tax bill to be issued and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property Tax Services.

(6-0)

### 3. COMM. 13E-21 (2016)

#### COUNTY EXECUTIVE

WHEREAS, it is the mission of the Buffalo Erie Niagara Land Improvement Corporation to confront and alleviate the problems distressed properties cause to communities by supporting municipal and regional revitalization efforts and strategically acquiring, improving, assembling, and selling distressed, vacant, abandoned, and/or tax-delinquent properties; and

WHEREAS, section 1616(i) of the New York Not-for-Profit Corporation Law provides that New York Land banks, including the Buffalo Erie Niagara Land Improvement Corporation, may tender a preemptive bid at In Rem tax sales in an amount equal to the total amount of all municipal claims and liens which were the basis for the judgment and in the event of such tender by a land bank, the property shall be deemed sold to the land bank regardless of any bids by any other third parties; and

WHEREAS, the bid of the land bank shall be paid as to its form, substance, and timing according to such agreement as is mutually acceptable to the plaintiff and the land bank wherein the obligation of the

land bank to perform in accordance with such agreement shall be deemed to be in full satisfaction of the municipal claim which was the basis for the judgment.

WHEREAS, it is anticipated that the Buffalo Erie Niagara Land Improvement Corporation will exercise its preemptive bid powers at the upcoming County In Rem 163 tax sale; and

WHEREAS, agreements between the County and the Buffalo Erie Niagara Land Improvement Corporation are necessary to outline the obligations of the land bank and the expected repayment, if any, of the County taxes which were the basis for the judgment.

#### NOW, THEREFORE, BE IT

RESOLVED, that the County, through its Director of Real Property Tax Services, is hereby authorized to enter into agreements with the Buffalo Erie Niagara Land Improvement Corporation (BENLIC) which outline the obligations of the land bank and the expected repayment, if any, of the County taxes which were the basis for the judgment consistent with the Property Tax and Maintenance/Foreclosure Cost Recapture Policy for In Rem 164 to be held on October 13, 2016; and be it further

RESOLVED, that to the extent that such agreement results in the repayment of County taxes in the amount less than the amount of County taxes which were the basis for the judgment, pursuant to Section 12-1.0 of the Erie County Tax Act the Director of Real Property Tax Services is hereby authorized to cancel such past due real property taxes; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the County Executive, Erie County Comptroller, County Attorney, Director of Real Property Tax Services and the Buffalo Erie Niagara Land Improvement Corporation.

(6-0)

### 4. COMM. 13E-22 (2016)

# **COUNTY EXECUTIVE**

WHEREAS, the several non-city school districts lying within the County of Erie have adopted their school budgets for the current school year, determined the amount thereof to be raised by real property tax and will have fixed their school tax rates, said budgets, amounts and rates to be certified to and filed with the Real Property Tax Services Department of Erie County, no later than August 10, 2016; and

WHEREAS, the Director of the Erie County Department of Real Property Tax Services will spread and extend said school tax amounts, at the school tax rates certified to him, against the taxable real property appearing on the respective school assessment rolls.

### NOW, THEREFORE, BE IT

RESOLVED, that there is hereby levied and assessed upon the taxable real property appearing on the school assessment rolls for the respective school districts the amounts to be raised by school taxes, as spread and extended by the Director of the Erie County Department of Real Property Tax Services, which amounts shall be collected from the persons and corporations liable therefore in accordance with and pursuant to the provisions of the statutes in such cases made and provided; and be it further

RESOLVED, that the Chairman of the Legislature and the Clerk of the Legislature are hereby directed to execute in the name and under the seal of the County of Erie, and to annex to the respective school district tax rolls as they are compiled by the Director of the Erie County Department of Real Property Tax Services, a good and sufficient warrant, addressed to the proper tax collecting officials, commanding them to collect such school district taxes in accordance with applicable law; and be it further

RESOLVED, that the Director of the Erie County Department of Real Property Tax Services is hereby directed to deliver such school district tax rolls and warrants to such tax collecting officials to be acted upon in accordance with applicable law; and be it further

RESOLVED, the Clerk of the Legislature is hereby directed to cause such non-city school district budgets, tax rates and resolutions to be printed in the journal of the proceedings of the Legislature; and be it further

RESOLVED that certified copies of this resolution be forwarded to the County Executive, County Attorney, County Comptroller, Director of Budget and Management, and Director of Real Property Tax Services.

(6-0)

### 5. COMM. 13E-23 (2016)

### **COUNTY EXECUTIVE**

WHEREAS, the Department of Public Works and Division of Budget and Management have been reviewing capital projects and have identified a number of projects where work has been completed and are ready to wholly or partially close; and

WHEREAS, this Honorable Body approved of the closure of six dormant capital accounts in the 2016 Budget of which four received additional, unbudgeted federal/state revenue which was not accounted for, and two accounts had data transposed in the wrong column in the adopted 2016 Budget, thus necessitating a technical correction.

NOW, THEREFORE, BE IT

RESOLVED, that authorization is hereby provided to accept indicated federal/state aid in the following capital accounts and to then close these accounts as designated in the 2016 Budget Resolutions:

B.00174 – 2007 Maple at Flint Construction \$26,740 in additional Marchiselli aid and \$147,600.34 in federal road aid

B.00042 – 2002 Wehrle/Harris Hill Intersection Design \$2,110.10 – state aid-other and 2,608.24 in federal road aid

B.00206 – 2008 Freeman Road Road Bridge Design \$22,792.50 in Marchiselli aid and \$121,560 in federal road aid

B.20911 – 2009 East Robinson/North French Design Only \$76,892.52 in Marchiselli aid and \$409,927.04 in federal road aid

; and be it further

RESOLVED, that the following adjustments to the 2016 Budget Resolution concerning dormant capital accounts are hereby made:

A.00018 - 2000 Courthouse Renovation - move \$120,000.34 from the "available 2015 column" to the "for 2016 debt" column

A.00091 – 2003 Upgrade of Voice Network– move \$158,230.98 from the "available 2015 column" to the "for 2016 debt" column

: and be it further

RESOLVED, that authorization is hereby provided to the Division of Budget and Management and the Comptroller's Office to make any and all budgetary and financial entries required to implement these adjustments; and be it further

RESOLVED, that certified copies of this resolution be transmitted to the County Executive, County Comptroller, Director of Budget and Management, County Attorney and Commissioner of Public Works.

(6-0)

JOSEPH C. LORIGO